

THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY, AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF ONE HUNDRED SIXTIETH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.

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 Robert J. Lemons

Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

| | |
|---|---------------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., et al., | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SIXTIETH OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)

PLEASE TAKE NOTICE that on July 12, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred sixtieth omnibus objection to claims (the "Debtors' One Hundred Sixtieth Omnibus Objection to Claims"), and that a hearing

(the “Hearing”) to consider the Debtors’ One Hundred Sixtieth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **August 25, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred Sixtieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **August 10, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred Sixtieth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Sixtieth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: July 12, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DEBTORS' ONE HUNDRED SIXTIETH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

**THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY,
AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES
RECEIVING THIS NOTICE OF ONE HUNDRED SIXTIETH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR
CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this one hundred sixtieth omnibus objection to claims (the “One Hundred Sixtieth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to reduce, reclassify (in certain instances), modify the Debtor entity (in certain instances), and allow the claims listed on Exhibit A annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Settled Derivatives Claims”) should be reduced, reclassified (in certain instances), modified (in certain instances), and allowed. Pursuant to this Court’s order approving procedures for the settlement or assumption and assignment of prepetition derivatives contracts (the “December Order”) [Docket No. 2257], claimants and the Debtors have negotiated settlements of disputes related to derivatives claims. These settlements

¹ Not all claims listed on Exhibit A require reclassification or modification of the Debtor entity. Exhibit A, however, sets forth which specific claims will be reclassified as non-priority, general unsecured claims pursuant to the parties’ agreement as well as against which Debtor the claim shall be allowed.

include agreements regarding the claim amounts and identity of the correct Debtor entity against whom the claim is properly asserted. The settlements are reflected in executed termination agreements among the relevant parties or have been agreed to by the relevant parties in other writings or oral agreements. The proofs of claim being objected to are not consistent with the terms of such settlements. The Debtors, therefore, request that the Court reduce, reclassify, and/or modify, as appropriate, each such claim to reflect (a) the Debtor listed on Exhibit A under the column heading “*Modified Debtor*,” (b) the amount listed under the column heading “*Modified Amount*,” and (c) the classification listed under the column heading “*Modified Class*.” The Debtors further request that the Court allow each such claim only to the extent of such Modified Amount and Modified Class and only as to the Modified Debtor.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On December 16, 2008, the Court entered the December Order, which approved and established specific procedures by which the Debtors could settle claims arising from the termination of prepetition derivatives contracts.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Settled Derivatives Claims Should Be Reduced, Reclassified, and Allowed

9. In their review of the claims filed on the claims register in these cases, the Debtors have identified the claims on Exhibit A as being claims for which the Debtors specifically negotiated a settlement with the claimants for a total claim amount and (in certain instances) a classification and Debtor entity that is not the amount, classification, and/or Debtor that is reflected on such claimants’ proof of claim.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the

claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Pursuant to the December Order, the Debtors engaged in negotiations with certain claimants that had filed proofs of claim against the Debtors asserting obligations based on prepetition derivatives contracts. The Debtors and these claimants negotiated and agreed to claim amounts and (in certain instances) classifications and Debtor entities against which the claims are to be asserted that are not reflected on the proof of claim forms filed by these claimants. The agreements regarding the claim amounts, classification, and designation as to appropriate Debtor counterparty are reflected either in an executed termination agreement or other writing or oral agreement.

12. The holders of the Settled Derivatives Claims agreed that their claims are properly asserted against the Debtor counterparty that is reflected on Exhibit A under the column heading "*Modified Debtor*," and in the reduced amounts and classifications that are reflected under the column headings "*Modified Amount*" and "*Modified Class*." The Debtors are seeking only to reclassify claims or modify the Debtor where the claimant's proof of claim is not consistent with the Debtors' settlement with the claimant. Accordingly, in order to properly reflect the Debtors' and claimants' agreements with respect to the Debtor entity, amount, and classification of these claims, the Debtors request that the Court reduce, reclassify, and/or modify (as appropriate) each

Settled Derivatives Claim to reflect (a) the Debtor entity listed on Exhibit A under the column heading “*Modified Debtor*,” (b) the amount listed under the column heading “*Modified Amount*,” and (c) the classification under the column heading “*Modified Class*.” The Debtors further request that the Court allow each such Settled Derivatives Claim only to the extent of such modified amount and classification listed on Exhibit A under the column headings “*Modified Amount*” and “*Modified Class*,” and only as to the “*Modified Debtor*” set forth therein.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Sixtieth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: July 12, 2011
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

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767 Fifth Avenue
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | MODIFIED | | | |
|---|--|--------------------|---------------|--|-----------|-----------------|--|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 1 | ALSTON INVESTMENTS LLC TRANSFEROR: ELLIOTT ASSOCIATES, L.P. C/O ELLIOTT MANAGEMENT CORPORATION ATTN: ELLIOT GREENBERG & RAJAT BOSE 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019 | 17381 | 09/18/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$9,305,200.82* | Lehman Brothers Commodity Services Inc. | Unsecured | \$8,568,987.31 |
| 2 | AMERICAN NATIONAL INSURANCE COMPANY C/O FREDERICK BLACK & TARA B ANNWEILER GREER, HERZ & ADAMNS, LLP ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550 | 31991 ¹ | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$2,653,468.22 | Lehman Brothers Holdings Inc. | Unsecured | \$2,350,000.00 |

¹ Claim 31991 is being reduced and allowed solely with respect to its asserted claim totaling \$2,653,468.22 relating to a purported guarantee of an ISDA Master Agreement dated May 30, 2005. The portion of Claim 31991 asserting a claim totaling \$13,000,000 for securities with CUSIP Nos. 524908BF6, 52517PSZ5, and 52517PVVO was previously expunged pursuant to the Order Granting Debtors' Ninety-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims) [Docket No. 15520] and is not being reduced and allowed pursuant to, or otherwise affected by this Objection.

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | MODIFIED | | | |
|---|--|---------|---------------|--|-----------|------------------|--|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 3 | AMERICAN NATIONAL INSURANCE COMPANY C/O FREDERICK BLACK/TARA B. ANNWEILER GREER HERTZ & ADAMS, LLP ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550 | 32177 | 09/22/2009 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$2,653,468.22 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$2,350,000.00 |
| 4 | ASHTON FOREST PARK, LP 2002 SUMMIT BLVD STE 1000 ATLANTA, GA 30319- 1499 | 27282 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$381,955.00 | Lehman Brothers Special Financing Inc. | Unsecured | \$23,920.00 |
| 5 | ASHTON INVESTMENTS LLC TRANSFEROR: ELLIOTT INTERNATIONAL, L.P. C/O ELLIOTT MANAGEMENT CORPORATION ATTN: ELLIOT GREENBERG & RAJAT BOSE 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019 | 17377 | 09/18/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$13,418,343.37* | Lehman Brothers Commodity Services Inc. | Unsecured | \$12,354,739.98 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|---|--|---------|---------------|---|-----------|-----------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 6 | BANCO BILBAO VIZCAYA ARGENTARIA, S.A. ATTN: MR. IGNACIO OLLERO, LEGAL DEPARTMENT PASEO DE LA CASTELLANA, 81 FLOOR 21ST MADRID, 28046 SPAIN | 15644 | 09/17/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$33,275,403.83 | Lehman Brothers Special Financing Inc. | Unsecured | \$31,611,633.64 |
| 7 | BANCO BILBAO VIZCAYA ARGENTARIA, S.A. ATTN: MR. IGNACIO OLLERO, LEGAL DEPARTMENT PASEO DE LA CASTELLANA, 81 FLOOR 21ST MADRID, 28046 SPAIN | 15646 | 09/17/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$33,198,985.88 | Lehman Brothers Holdings Inc. | Unsecured | \$31,611,633.64 |
| 8 | BANCO ITAU BBA S.A.- NASSAU BRANCH WEST BAY STREET P.O. BOX N-7788 NASSAU, BAHAMAS | 67339 | 02/15/2011 | Lehman Brothers Special Financing Inc. | Unsecured | \$2,482,948.39 | Lehman Brothers Special Financing Inc. | Unsecured | \$2,200,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | MODIFIED | | | |
|---|--|---------|---------------|--|-----------|---------------|--|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 9 | BANK OF AMERICA, N.A. TRANSFEROR: ENBW TRADING GMBH C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036 | 28431 | 09/22/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$271,107.15* | Lehman Brothers Commodity Services Inc. | Unsecured | \$0.00 |
| | TRANSFERRED TO: STONE LION PORTFOLIO L.P. TRANSFEROR: BANK OF AMERICA, N.A. C/O STONE LION CAPITAL PARTNERS LP 461 5TH AVENUE, 14TH FLOOR NEW YORK, NY 10017 | | | | | \$3,850,000 | | | \$3,836,977.94 |
| | TRANSFERRED TO: ONEX DEBT OPPORTUNITY FUND, LTD TRANSFEROR: BANK OF AMERICA, N.A. ONEX CREDIT PARTNERS, LLC 910 SYLVAN AVENUE, SUITE 100 ENGLEWOOD CLIFFS, NJ 07632 | | | | | \$3,850,000 | | | \$3,836,977.94 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | MODIFIED | | | |
|----|--|---------|---------------|----------------------------------|-----------|---------------|----------------------------------|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 10 | BANK OF AMERICA, N.A. TRANSFEROR: ENBW TRADING GMBH C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036 | 28628 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$271,107.15* | Lehman Brothers Holdings Inc. | Unsecured | \$0.00 |
| | TRANSFERRED TO: STONE LION PORTFOLIO L.P. TRANSFEROR: BANK OF AMERICA, N.A. C/O STONE LION CAPITAL PARTNERS LP 461 5TH AVENUE, 14TH FLOOR NEW YORK, NY 10017 | | | | | \$3,850,000 | | | \$3,935,553.57 |
| | TRANSFERRED TO: ONEX DEBT OPPORTUNITY FUND, LTD TRANSFEROR: BANK OF AMERICA, N.A. ONEX CREDIT PARTNERS, LLC 910 SYLVAN AVENUE, SUITE 100 ENGLEWOOD CLIFFS, NJ 07632 | | | | | \$3,850,000 | | | \$3,935,553.57 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|--|-----------|-----------------|--|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 11 | BARTON CREEK SENIOR LIVING CENTER, INC. C/O DAVID M. BENNETT 1722 ROUTH ST., SUITE 1500 DALLAS, TX 75201 | 27227 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$25,045.53 | Lehman Brothers Holdings Inc. | Unsecured | \$21,600.00 |
| 12 | BARTON CREEK SENIOR LIVING CENTER, INC. C/O DAVID M. BENNETT 1722 ROUTH ST., SUITE 1500 DALLAS, TX 75201 | 27228 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$26,928.53 | Lehman Brothers Special Financing Inc. | Unsecured | \$21,600.00 |
| 13 | BRITISH ENERGY TRADING AND SALES LIMITED BARNWOOD BARNET WAY GLOUCESTER, GL43RS UNITED KINGDOM | 19779 | 09/21/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$3,495,572.09 | Lehman Brothers Commodity Services Inc. | Unsecured | \$3,093,066.84 |
| 14 | CAJA DE AHORROS DE SALAMANCA Y SORIA ATTN: MS. ELENA MERINO / MS. ELENA COLLADO CALLE VILLAMAGNA 6, 3*PLANTA MADRID, 28001 SPAIN | 28155 | 09/22/2009 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$4,546,892.67* | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$3,600,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|---|---------|---------------|---|-----------|-----------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 15 | CAJA DE AHORROS Y PENSIONES DE BARCELONA C/O BAKER & MCKENZIE LLP ATTN: IRA A REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 17561 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$7,629,460.44* | Lehman Brothers Holdings Inc. | Unsecured | \$6,944,181.06 |
| 16 | CAJA DE AHORROS Y PENSIONES DE BARCELONA C/O BAKER & MCKENZIE LLP ATTN: IRA A REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 17563 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$7,629,460.44* | Lehman Brothers Special Financing Inc. | Unsecured | \$6,748,584.10 |
| 17 | CITIGROUP TRUST - DELAWARE, N.A. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33270 | 09/16/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$190,430.82* | Lehman Brothers Special Financing Inc. | Unsecured | \$230,430.82 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|---|-----------|-----------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 18 | CITIGROUP TRUST - DELAWARE, N.A. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33271 | 09/16/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$190,430.82* | Lehman Brothers Holdings Inc. | Unsecured | \$230,430.82 |
| 19 | CRANSTON, CITY OF/TRITON OCEAN STATE LLC PROJECT C/O VEOLIA WATER NORTH AMERICA - NORTHEAST, LLC ATTN: JEFFREY L. LEVY, ESQ. 1115 W. CHESTNUT STREET, SUITE 303 BROCKTON, MA 02301 | 13410 | 09/16/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$2,401,558.60 | Lehman Brothers Special Financing Inc. | Unsecured | \$575,000.00 |
| 20 | DANSKE BANK A/S DMLEGAL (REG: 4676) ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK- 1092 DENMARK | 17270 | 09/18/2009 | Lehman Brothers Commercial Corporation | Unsecured | \$3,712,563.00* | Lehman Brothers Commercial Corporation | Unsecured | \$3,484,759.00 |
| 21 | DANSKE BANK A/S DMLEGAL (REG: 4676) ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK- 1092 DENMARK | 17271 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,712,563.00* | Lehman Brothers Holdings Inc. | Unsecured | \$3,484,759.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| ASSERTED | | | | | | MODIFIED | | | |
|----------|---|---------|---------------|---|-----------|-----------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 22 | DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: STATE RENAISSANCE ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005 | 10412 | 09/04/2009 | Lehman Brothers Derivative Products Inc. | Unsecured | \$837,500.00 | Lehman Brothers Derivative Products Inc. | Unsecured | \$573,000.00 |
| 23 | DEXIA ASSET MANAGEMENT ON BEHALF OF CLIENT 180 RUE ROYALE BRUSSELS, 1000 BELGIUM | 10635 | 09/08/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,548,591.00 | Lehman Brothers Holdings Inc. | Unsecured | \$1,400,000.00 |
| 24 | DEXIA ASSET MANAGEMENT ON BEHALF OF CLIENT 180 RUE ROYALE BRUSSELS, 1000 BELGIUM | 11007 | 09/09/2009 | Lehman Brothers Commercial Corporation | Unsecured | \$1,548,591.00 | Lehman Brothers Commercial Corporation | Unsecured | \$1,400,000.00 |
| 25 | ESSENT ENERGY TRADING BV C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND | 15059 | 09/17/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$5,067,944.00* | Lehman Brothers Holdings Inc. | Unsecured | \$4,829,995.00 |
| 26 | ESSENT ENERGY TRADING BV C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND | 15060 | 09/17/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$9,079,414.00* | Lehman Brothers Commodity Services Inc. | Unsecured | \$8,839,955.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|--|-----------|------------------|--|-----------|------------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 27 | ESSENT TRADING INTERNATIONAL SA 12-14 RUE DES GLACIS DE RIVE GENEVE, 1207 SWITZERLAND | 14056 | 09/16/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$6,188,589.00* | Lehman Brothers Holdings Inc. | Unsecured | \$5,161,271.00 |
| 28 | ESSENT TRADING INTERNATIONAL SA C/O 12-14 RUE DES GLACIS DE RIVE 1207 GENEVA, SWITZERLAND | 15062 | 09/17/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$6,194,742.00* | Lehman Brothers Commodity Services Inc. | Unsecured | \$5,111,029.00 |
| 29 | EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM | 40682 | 10/16/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$227,329,411.39 | Lehman Brothers Special Financing Inc. | Unsecured | \$170,000,000.00 |
| 30 | EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM | 40683 | 10/16/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$227,329,411.39 | Lehman Brothers Holdings Inc. | Unsecured | \$170,000,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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|----------|--|---------|---------------|---|-----------|------------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 31 | GRACIE CREDIT OPPORTUNITY MASTER FUND LP ATTN: GREG PEARSON 590 MADISON AVENUE, 28TH FLOOR NEW YORK, NY 10022 | 565 | 11/10/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$60,817.00 | Lehman Brothers Special Financing Inc. | Unsecured | \$42,571.90 |
| 32 | HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201 | 19275 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$17,755,614.70* | Lehman Brothers Special Financing Inc. | Unsecured | \$17,434,282.79 |
| 33 | HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201 | 19276 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$17,800,197.56* | Lehman Brothers Special Financing Inc. | Unsecured | \$17,478,145.45 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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|----|--|---------|---------------|---|-----------|---------------|---|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 34 | INTEL CORPORATION RETIREMENT PROFIT SHARING PLAN C/O GUGGENHEIM PARTNERS ASSET MANAGEMENT, INC. ATTN: ROY CORR 100 WILSHIRE BOULEVARD, 5TH FLOOR SANTA MONICA, CA 90401 | 20176 | 09/21/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$426,971.92 | Lehman Brothers Holdings Inc. | Unsecured | \$329,487.35 |
| 35 | INTEL CORPORATION RETIREMENT PROFIT SHARING PLAN C/O GUGGENHEIM PARTNERS ASSET MANAGEMENT, INC. ATTN: ROY CORR 100 WILSHIRE BOULEVARD, 5TH FLOOR SANTA MONICA, CA 90401 | 20177 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$426,971.92 | Lehman Brothers Special Financing Inc. | Unsecured | \$329,487.35 |
| 36 | INVERCAIXA GESTION SGIIC SAU TRANSFEROR: INVERCAIXA GESTION SGIIC, SAU C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 17554 | 09/18/2009 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$215,546.76* | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$210,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|--|-----------|-----------------|--|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 37 | INVERCAIXA GESTION SGIIC SAU TRANSFEROR: INVERCAIXA GESTION SGIIC, SAU C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 17555 | 09/18/2009 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$110,726.91* | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$93,000.00 |
| 38 | KROGER CO MASTER RETIREMENT TRUST C/O THE KROGER CO. ATTN: CINDY HOLMES 1014 VINE STREET CINCINNATI, OH 45202 | 32330 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$232,997.50 | Lehman Brothers Holdings Inc. | Unsecured | \$75,000.00 |
| 39 | KROGER CO MASTER RETIREMENT TRUST C/O THE KROGER CO. ATTN: CINDY HOLMES 1014 VINE STREET CINCINNATI, OH 45202 | 32332 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$232,997.50 | Lehman Brothers Special Financing Inc. | Unsecured | \$75,000.00 |
| 40 | MAERSK A/S ATTN: FINANCE DEPARTMENT, MRC SECTION 50 ESPLANADAEN COPENHAGEN, 1098 DENMARK | 14869 | 09/17/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$2,067,326.27* | Lehman Brothers Commodity Services Inc. | Unsecured | \$1,796,279.50 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|---|----------------------|-----------------------------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 41 | MAERSK A/S ATTN: FINANCE DEPARTMENT, MRC SECTION 50 ESPLANADEN COPENHAGEN, 1098 DENMARK | 15613 | 09/17/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$2,067,326.27* | Lehman Brothers Holdings Inc. | Unsecured | \$1,796,279.50 |
| 42 | MBIA INC. ATTN: CHRIS MOROS 113 KING STREET ARMONK, NY 10504 | 26905 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured | Undetermined \$126,965,915.14* | Lehman Brothers Special Financing Inc. | Unsecured | \$9,980,000.00 |
| | | | | | Subtotal | \$126,965,915.14 | | | |
| 43 | MBIA INC. ATTN: CHRIS MOROS 113 KING STREET ARMONK, NY 10504 | 26906 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured | Undetermined \$126,965,915.14* | Lehman Brothers Holdings Inc. | Unsecured | \$9,980,000.00 |
| | | | | | Subtotal | \$126,965,915.14 | | | |
| 44 | MIDLAND NATIONAL LIFE INSURANCE COMPANY C/O GUGGENHEIM PARTNERS ASSET MGMT, INC. ATTN: ROY CORR 100 WILSHIRE BLVD., 5TH FLOOR SANTA MONICA, CA 90401 | 50363 | 10/28/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured | \$600,000.00 \$7,125,906.50 | Lehman Brothers Special Financing Inc. | Unsecured | \$5,692,614.72 |
| | | | | | Subtotal | \$7,725,906.50 | | | |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|--|---------|---------------|---|-----------|-----------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 45 | MIDLAND NATIONAL LIFE INSURANCE COMPANY C/O GUGGENHEIM PARTNERS ASSET MGMT, INC. ATTN: ROY CORR 100 WILSHIRE BLVD., 5TH FLOOR SANTA MONICA, CA 90401 | 50366 | 10/28/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$7,125,906.50* | Lehman Brothers Holdings Inc. | Unsecured | \$5,692,614.72 |
| 46 | NOCHU RUSSELL MULTI-STRATEGY GLOBAL BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101 | 31065 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$68,193.40 | Lehman Brothers Holdings Inc. | Unsecured | \$73,587.41 |
| 47 | NORTH AMERICAN COMPANY FOR LIFE & HEALTH INSURANCE C/O GUGGENHEIM PARTNERS ASSET MANAGEMENT, INC. ATTN: ROY CORR 100 WILSHIRE BOULEVARD, 5TH FLOOR SANTA MONICA, CA 90401 | 50364 | 10/28/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$3,981,264.70* | Lehman Brothers Special Financing Inc. | Unsecured | \$3,775,665.78 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| | | | ASSERTED | | | | MODIFIED | | |
|----|---|---------|---------------|---|-----------|-----------------|---|-----------|----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 48 | NORTH AMERICAN COMPANY FOR LIFE AND HEALTH INSURANCE C/O GUGGENHEIM PARTNERS ASSET MANAGEMENT, INC. ATTN: ROY CORR 100 WILSHIRE BOULEVARD, 5TH FLOOR SANTA MONICA, CA 90401 | 50365 | 10/28/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,981,264.70* | Lehman Brothers Holdings Inc. | Unsecured | \$3,775,665.78 |
| 49 | PENTWATER CREDIT PARTNERS FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 14081 | 09/16/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$7,813,208.00* | Lehman Brothers Holdings Inc. | Unsecured | \$7,820,845.00 |
| 50 | PENTWATER CREDIT PARTNERS FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 14084 | 09/16/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$7,813,208.00* | Lehman Brothers Special Financing Inc. | Unsecured | \$7,820,845.00 |
| 51 | PNC BANK, NATIONAL ASSOCIATION 249 FIFTH AVENUE PITTSBURGH, PA 15258- 0001 | 32088 | 09/22/2009 | Lehman Brothers Commercial Corporation | Unsecured | \$6,037,680.00* | Lehman Brothers Commercial Corporation | Unsecured | \$3,622,608.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 160: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

| ASSERTED | | | | | | | MODIFIED | | |
|----------|--|---------|------------|--|-----------|------------------|--|-----------|------------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT |
| 52 | STICHTING PENSIOENFONDS ABP C/O APG ASSET MANAGEMENT US INC ATTN: MARK SINGER 666 THIRD AVE, SECOND FLOOR NEW YORK, NY 10017 | 21961 | 09/21/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$5,193,138.00* | Lehman Brothers Commodity Services Inc. | Unsecured | \$3,817,565.69 |
| 53 | STICHTING PENSIOENFONDS ABP C/O APG ASSET MANAGEMENT US INC ATTN: MARK SINGER 666 THIRD AVE, SECOND FLOOR NEW YORK, NY 10017 | 21962 | 09/21/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$5,193,138.00* | Lehman Brothers Holdings Inc. | Unsecured | \$3,817,565.69 |
| TOTAL | | | | | | \$982,259,320.14 | TOTAL | | \$607,894,750.86 |

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED SIXTIETH
OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

Upon the one hundred sixtieth omnibus objection to claims, dated July 12, 2011 (the "One Hundred Sixtieth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reduce, reclassify (in certain instances), and modify the Debtor entity (in certain instances), and allow the Settled Derivatives Claims on the grounds that the Debtors and claimants have agreed upon a claim amount and, in certain instances, a classification and Debtor counterparty that is not currently reflected on claimants' proofs of claim, all as more fully described in the One Hundred Sixtieth Omnibus Objection to Claims; and due and proper notice of the One Hundred Sixtieth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Sixtieth Omnibus Objection to Claims.

attached to the One Hundred Sixtieth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Sixtieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Sixtieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Sixtieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Settled Derivatives Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount and classification and against the Debtor that is set forth on Exhibit 1 under the column headings “*Modified Amount*,” “*Modified Class*,” and “*Modified Debtor*”; *provided* that, the holder of a Settled Derivatives Claim against both (i) a Debtor based on a derivatives contract and (ii) LBHI based on its guarantee relating to that derivatives contract may not receive an aggregate recovery in respect of the Settled Derivative Claims greater than the applicable “*Modified Amount*”; and it is further

ORDERED that this Order supersedes all previous orders regarding the Settled Derivatives Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that (i) the “*Modified Amount*” includes the total amount due to the claimant under, in respect of, or related to the applicable derivatives contract and (ii) the Settled Derivatives Claim shall represent the sole right of the claimant to any distributions from the

applicable Modified Debtor under, in respect of, or related to the applicable derivatives contracts; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A to the One Hundred Sixtieth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE